IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 11TH OCTOBER 2007 / 19TH ASWINA 1929

WP(C).No. 30212 of 2007(V)

PETITIONER:

DEWAN BAHADUR V. VERGHESE HOSPITAL TRUST,. THIRUVALLA MEDICAL MISSION HOSPITAL, TIRUVALLA, REPRESENTED BY ITS ADMINISTRATOR, MR.SAM ABRAHAM PARAYIL.

BY ADV. SRI.JOSEPH MARKOSE
SRI.MATHEWS K.UTHUPPACHAN

RESPONDENTS:
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1. THE SECRETARY, TIRUVALLA MUNICIPALITY, TIRUVALLA.

2. THE TRIBUNAL FOR LOCAL SELF GOVERNMENT INSTITUTIONS, THIRUVANANTHAPURAM.

BY ADV.SRI.SUBHASH CHAND, SC.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 11/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.M.JOSEPH, J.

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W.P.(c).No.30212 OF 2007

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Dated this the 11th day of October, 2007

JUDGMENT

The question raised is whether the petitioner who has filed a revision challenging the appellate order (Ext.P5) levying tax is bound to make the deposit of the tax to maintain the revision. It appears to me that the petitioner is bound to deposit the tax. There is no challenge to the Act as such. Even though petitioner pressed into service Ext.P12 as pointed out by the learned counsel for the Municipality, what was stayed was the recovery proceedings by the Municipality. But the question is whether that can inure to the advantage of the petitioner in avoiding his statutory liability to pay the tax demanded, if he wishes to maintain the revision. I would think that petitioner is bound to pay the tax for the revision to be maintained. In fact the words of Section 509(11) of the Municipalities Act provides that to file a appeal or revision the tax demanded should be paid. But I feel that the time granted by the Tribunal vide Ext.P11 can be extended by one month. Accordingly, I permit the petitioner to pay the tax demanded within a period of one month from today.

(K.M.JOSEPH, JUDGE)

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